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A T T O R N E Y S

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LOUIS E. GITOMER  
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September 21, 1999

Honorable Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, DC 20423

RECORDATION NO. 22320-C

FILED

SEP 21 '99

11-50 AM

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a secondary document, dated as of September 16, 1999. The primary document to which this is connected is recorded under Recordation No. 22320. We request that one copy of this document be recorded under Recordation No. 22320-C.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Banc One Leasing Corporation  
1111 Polaris Parkway, Suite A3  
Columbus, OH 43065

Lessee:

J.R. Simplot Company  
323 Lafond Street  
Caldwell, ID 83605

A description of the equipment covered by the Memorandum of Lease Agreement consists of four tank cars numbered JRSX 11119, 11121, 11123, and 11124.

BALL JANIK LLP

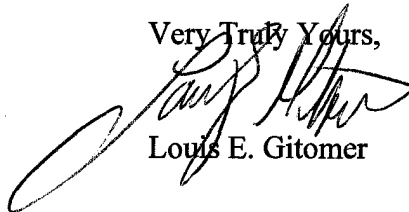
Honorable Vernon A. Williams  
September 21, 1999  
Page 2

A fee of \$ 26.00 is enclosed. Please return the original to:

Louis E. Gitomer  
Of Counsel  
Ball Janik LLP  
Suite 225  
1455 F Street, N.W.  
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc One Leasing Corporation, 1111 Polaris Parkway, Suite A3, Columbus, OH 43065, and J.R. Simplot Company, 323 Lafond Street, Caldwell, ID 83605, covering four tank cars numbered JRSX 11119, 11121, 11123, and 11124.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over the typed name.

Louis E. Gitomer

Enclosures

RECORDATION NO.

FILED

SEP 21 '99

11-50AM

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MEMORANDUM OF LEASE AGREEMENT  
BETWEEN  
BANC ONE LEASING CORPORATION ("LESSOR")

AND

J.R. SIMPLOT COMPANY  
SEPTEMBER 16, 1999

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Memorandum of a Lease Agreement made and entered into as of September 16, 1999 by and between Banc One Leasing Corporation ("Lessor") and J.R. Simplot Company ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
2. The lease of the Railcars shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

Lessor: Banc One Leasing Corporation

By: Eric Adams

Title: Funding Authority

Date: September 17, 1999

Lessee: J.R. Simplot Company

By: Thomas A. Long

Title: Vice President & Treasurer

Date: 9/16/99

STATE OF Ohio

COUNTY OF Delaware

On this 17<sup>th</sup> day of September, 1999, before me personally appeared Erin Adams, to me personally known, who being by me duly sworn, says that ~~he~~ she is the Funding Authority of Banc One Leasing Corporation that the foregoing instrument was signed on behalf of said corporation, and acknowledged that the execution of the said instrument was his/her free act and deed.

Susan J. Scheeder  
NOTARY PUBLIC

My commission expires: 12-8-2000



Susan J. Scheeder  
Notary Public, State of Ohio  
My Commission Expires Dec. 8, 2000

STATE OF Idaho

COUNTY OF Ada

On this 16<sup>th</sup> day of September, 1999, before me personally appeared Thomas J. SORGE, to me personally known, who being by me duly sworn, says that he/~~she~~ is the TREASURER of J.R. Simplot Company that the foregoing instrument was signed on behalf of said corporation, and acknowledged that the execution of the said instrument was his/her free act and deed.

Tamara C. Swander  
NOTARY PUBLIC

My commission expires: 4/4/00

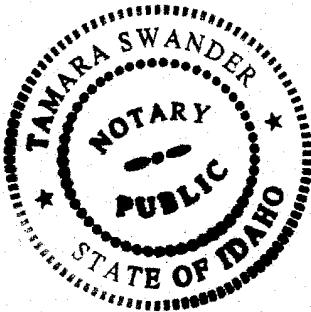


EXHIBIT A  
TO  
MEMORANDUM OF LEASE AGREEMENT  
BETWEEN  
BANC ONE LEASING CORPORATION ("LESSOR")

AND

J.R. SIMPLOT COMPANY

Four (4) Union Tank Rail Cars bearing the following marks and numbers

JRSX 11119

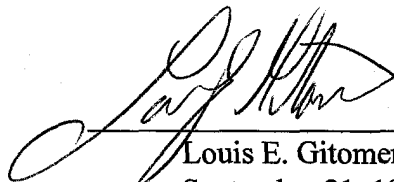
JRSX 11121

JRSX 11123

JRSX 11124

## CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Lease Agreement dated as of September 16, 1999, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



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Louis E. Gitomer  
September 21, 1999